



SCHEDULE A
FORM 1041ME
2006

ADJUSTMENTS TO TAX
Enclose with your Form 1041ME



Name as shown on Form 1041ME

Estate/Trust EIN

Section 1. TAX ADDITIONS:

1. **RETIREMENT PLAN DISTRIBUTIONS** - Enter the amount from federal Form 1041, Schedule G, line 1b \$ _____ x .15.....1 _____, _____ .00
- 2a. Enter the Maine Minimum Tax from the Maine Minimum Tax Worksheet (see instructions on page 14).....2a _____, _____ .00
- 2b. Enter the amount of Pine Tree Development Zone Credit from the Credit Application Worksheet2b _____, _____ .00
- 2c. **MAINE MINIMUM TAX** - Subtract line 2b from line 2a.....2c _____, _____ .00
3. **TOTAL ADDITIONS** - Add lines 1 and 2c3 _____, _____ .00

Section 2. TAX CREDITS (see instructions for details):

4. **CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS** - From 1041ME, Schedule 3, line 5.....4 _____, _____ .00
5. **MAINE SEED CAPITAL CREDIT (enclose worksheet-see instructions)**5 _____, _____ .00
6. **EMPLOYER-ASSISTED DAY CARE CREDIT (enclose worksheet-see instructions)**6 _____, _____ .00
7. **FOREST MANAGEMENT PLANNING CREDIT** (supporting documentation **MUST** be included).....7 _____, _____ .00
8. **RESEARCH EXPENSE TAX CREDIT (enclose worksheet-see instructions)**8 _____, _____ .00
9. **RESEARCH & DEVELOPMENT SUPER CREDIT (enclose worksheet-see instructions)**9 _____, _____ .00
10. **HIGH-TECHNOLOGY CREDIT (enclose worksheet-see instructions)**10 _____, _____ .00
11. **MAINE MINIMUM TAX CREDIT (enclose Maine Minimum Tax Worksheet)**11 _____, _____ .00
12. **MEDIA PRODUCTION CREDIT (enclose worksheet-see instructions)**12 _____, _____ .00
13. **PINE TREE DEVELOPMENT ZONE CREDIT** - Enter the amount from the Credit Application Worksheet (enclose worksheet-see instructions)13 _____, _____ .00
14. **OTHER TAX CREDITS** - List _____ (see instructions)14 _____, _____ .00
15. **TOTAL CREDITS** - Add lines 4 through 14.....15 _____, _____ .00
16. **MAINE INCOME TAX** - 1041ME, page 1, line 4 plus Schedule A, line 1 above16 _____, _____ .00
17. **ALLOWABLE CREDITS** - Amount on line 15 or line 16, whichever is less17 _____, _____ .00
18. **TOTAL TAX ADJUSTMENTS** - Line 3 minus line 17 (may be positive or negative). Enter here and on Form 1041ME, page 1, line 5.....18 _____, _____ .00

2006

**INCOME SCHEDULE FOR
NONRESIDENT ESTATES AND TRUSTS
OR RESIDENT ESTATES AND TRUSTS WITH
NONRESIDENT BENEFICIARIES**

A copy of federal Form 1041 must be attached to this Schedule

**SCHEDULE NR
FORM 1041ME**

Name as shown on Form 1041ME

Estate/Trust EIN

	A FEDERAL	B MAINE-SOURCE
1. DISTRIBUTABLE NET INCOME (DNI): Column A: Federal Form 1041, Schedule B, line 7 1 Column B: Maine-source portion of amount in Column A.		
2. ESTATE/TRUST PORTION OF DNI: Column A and Column B: Form 1041ME, Schedule 2, Column 3, line f. (Note: If less than zero, enter 0.0000. If greater than 100, enter 1.0000) 2	_ . _ _ _ _	_ . _ _ _ _
3. Multiply line 1 by line 2. 3		
4. BENEFICIARY PORTION OF DNI: Subtract line 3 from line 1 (enter the result from Column B on Schedule 2, Column 6, line g). 4		
5. NON-DISTRIBUTABLE NET INCOME: Column A: Subtract federal Form 1041, line 19 and federal Form 1041, Schedule B, line 7 from federal Form 1041, line 17. Column B: Maine-source portion of amount in Column A (NOTE: Column B may be larger than the amount shown in column A). 5		
6. Add line 3 and line 5. 6		
7. FIDUCIARY ADJUSTMENT: Column A: Enter fiduciary portion of Form 1041ME, Schedule 1, line 3. Column B: Maine-source portion of amount in Column A. 7		
8. EXEMPTION: Column B: Federal Form 1041, line 20. 8		
9. MAINE TAXABLE INCOME: Line 6 plus or minus line 7 minus line 8. Also enter this amount on Form 1041ME, line 3. 9		

GENERAL INSTRUCTIONS

(see page 16 for more information)

Schedule NR is used to determine the Maine taxable income of a nonresident estate or trust and the taxable income of nonresident beneficiaries of a resident estate or trust. Generally, Maine taxable income of a nonresident estate or trust is the Maine-source portion of its federal taxable income. The nonresident beneficiaries are taxed on their share of the Maine-source distributable net income. Resident beneficiaries are taxed on their entire share of the estate or trust income as though the estate or trust were resident.

Step 1. Complete Schedules 1 and 2 on Form 1041ME, page 2.

Step 2. Complete Schedule NR, lines 1-6. For lines 1 and 5, Column B, attach a schedule showing the calculation of Maine-source income.

Step 3. Complete Schedule NR, lines 7 through 9. Include on line 7, Column B, the net amount of Maine-source additions included on Schedule 1, line 1g and subtractions included on Schedule 1, line 2h that are related to the income shown on Schedule NR, line 6, Column B.

Step 4. Complete Form 1041ME, page 1.